

12-441 Louisiana Tax Commission

The mission of the Louisiana Tax Commission is to administer and enforce the Louisiana laws relating to local property tax assessments; determine tax assessments of public service properties; and formulate and adopt rules and guidelines to ensure uniformity of tax assessments throughout the state.

The goals of the Louisiana Tax Commission are:

1. Use oversight authority to ensure the fair and uniform administration of taxation by local parish assessors.
2. Achieve the highest possible degree of voluntary compliance in reporting by taxpayers.
3. Improve taxpayer relations and the Commission's image with the taxpaying public, local elected officials, legislators and other state taxing authorities.
4. Maintain a dedicated and professional staff through education and training to improve employee productivity through the use of updated technology.

The Louisiana Tax Commission is composed three commission members, along with a confidential assistant; staff and support is provided through the Property Taxation Regulatory/Oversight Program. Public hearings are conducted by the commission: (1) on appeals from tax recipient bodies or assessors from the action of the parish board of review; (2) on protest of valuation set by the commission on public service properties; and (3) on appeals by assessors and tax recipients concerning ratio studies conducted by the commission. The commission measures the level of appraisals or assessments and the uniformity of assessments for each major class of property by parish throughout the state and annually notifies each assessor and tax recipient body of the results of its measurements; prepares and issues annual guidelines for use by local assessors, tax representatives, and taxpayers; develops, maintains and enforces a statewide system for preparation of assessment lists, tax rolls, and other necessary forms; and reviews and certifies assessment rolls. The commission also determines tax assessments of all insurance companies, financial institutions and bank stock companies and distributes assessment values statewide to local assessors for placement on roll books. The commission appraises and determines fair market value of all operating properties owned by public service companies in the State of Louisiana, distributes assessed valuations to various local taxing jurisdictions, and performs audits to assure compliance. Trained field personnel of the LTC provide direct assistance to the staffs of many local assessors. In addition, the commission provides information on ownership and location of certain movable property to assessors. Through the Supervision and assistance to Local Assessors Program, electronic links between assessors' officer and the LTC are being established.

BUDGET SUMMARY

	ACTUAL 1998-1999	ACT 10 1999- 2000	EXISTING 1999- 2000	CONTINUATION 2000 - 2001	RECOMMENDED 2000 - 2001	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$1,714,011	\$1,880,020	\$1,880,020	\$2,001,883	\$1,781,393	(\$98,627)
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	0	0	0	0	0	0
Statutory Dedications	531,832	575,000	575,000	659,627	660,913	85,913
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	\$2,245,843	\$2,455,020	\$2,455,020	\$2,661,510	\$2,442,306	(\$12,714)
EXPENDITURES & REQUEST:						
Property Taxation Regulatory/Oversight	\$2,226,126	\$2,355,020	\$2,355,020	\$2,611,510	\$2,392,306	\$37,286
Supervision and Assistance to Local Assessors	19,717	100,000	100,000	50,000	50,000	(50,000)
TOTAL EXPENDITURES AND REQUEST	\$2,245,843	\$2,455,020	\$2,455,020	\$2,661,510	\$2,442,306	(\$12,714)
AUTHORIZED FULL-TIME EQUIVALENTS: Classified	32	32	32	32	27	(5)
Unclassified	4	4	4	4	4	0
TOTAL	36	36	36	36	31	(5)

This agency does not have short-term debt, including Lease Purchasing Agreements for Fiscal Year 2000-2001.

This agency does not have any long-term debt for Fiscal Year 2000-2001.

This agency's recommended appropriation also includes the following amount by means of financing for payments on the unfunded accrued liability of the Louisiana State Employees' Retirement System in accordance with the provisions of Article X, Section 29 of the Constitution of Louisiana:

State General Fund (Direct)	\$98,246
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Total	\$98,246
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